TENNESSEE COMPTROLLER OF THE TREASURY

COMPTROLLER'S INVESTIGATIVE REPORT

Knoxville Police Department

August 27, 2020

Justin P. Wilson
Comptroller of the Treasury

DIVISION OF INVESTIGATIONS

August 27th, 2020

Chief Eve M. Thomas
Knoxville Police Department
800 Howard Baker Jr. Ave.
Knoxville, TN 37915

Chief Thomas:

The Office of the Comptroller of the Treasury conducted an investigation of selected record of the Knoxville Police Department, and the results are presented herein.

Copies of this report are being forwarded to Governor Bill Lee, the State Attorney General, the District Attorney General of the 6th Judicial District, certain state legislators, and various other interested parties. A copy of the report is available for public inspection in our office and may be viewed at http://www.comptroller.tn.gov/ia/.

Justin P. Wilson
Comptroller of the Treasury

JPW/MLC

INVESTIGATIVE REPORT

Knoxville Police Department

The Office of the Comptroller of the Treasury, in conjunction with the Tennessee Bureau of Investigation, investigated allegations of malfeasance related to the Knoxville Police Department (KPD). The investigation was initiated after KPD officials identified and reported questionable overtime requested by a KPD officer. The results of the investigation were communicated with the Office of the District Attorney General of the 6th Judicial District.

BACKGROUND

The Knoxville Police Department is in a secure building that requires assigned key card access for every employee. Key card access is required to enter and exit the building, to use stairwells, and to enter offices. KPD maintains access logs detailing when and where employees use their access card.

Officer Joshua Robert Smith was hired by KPD in 2008 as a patrol officer. In 2013, Smith was reassigned from a patrol officer to various other positions under modified duty, which required him to be physically present in the KPD building each day. Some of Smith's duties required him to log into police databases. KPD management informed investigators that these databases could only be accessed while physically in the KPD building, and management maintained access logs noting when employees logged in and out of the databases. Investigators reviewed the building and database access logs for the period February 25, 2017 through February 8, 2019 to note Smith's entry and exit data.

Officer Smith resigned from his employment with the KPD on May 30, 2019.

RESULTS OF INVESTIGATION

- **THE KNOXVILLE POLICE DEPARTMENT PAID OFFICER JOSHUA ROBERT SMITH AT LEAST $8,473 FOR TIME NOT WORKED**

The Knoxville Police Department paid Officer Joshua Robert Smith at least $8,473 for time not worked. Our investigation revealed 98 instances in which Smith submitted falsified

overtime requests for a total of 272 hours. Smith admitted to investigators he requested overtime compensation for time he did not work to help pay for medical bills.

During the period February 25, 2017, through February 8, 2019, Smith submitted 136 overtime requests. Investigators reviewed all 136 requests and compared the overtime hours submitted to key card and database access logs. Of the 136 requests reviewed, Smith requested overtime on 98 occasions for which access logs showed he was not in the KPD building. Of these 98 overtime requests, 48 were on Saturdays and Sundays when the number of personnel, including supervisors, working inside the KPD building is low. Smith did not have permission from KPD to perform any of his work duties away from his assigned work location.

Since Smith took leave during certain pay periods when he requested overtime, KPD paid some of his unearned compensation at his standard rate of pay. The following table summarizes Smith's unearned compensation by his standard and overtime rates of pay for fiscal years 2017 through 2019.

Summary of Unearned Compensation		
Fiscal Year	**Pay Type**	**Amount**
2017	Standard Rate	$ 131
2017	Overtime Rate	1,280
2018	Standard Rate	852
2018	Overtime Rate	6,044
2019	Overtime Rate	166
Total		$ 8,473

- **OFFICER SMITH OPERATED A MARKED POLICE CAR IN VIOLATION OF KNOXVILLE POLICE DEPARTMENT POLICIES**

Knoxville Police Department General Order No. 1.19, Drive Home Vehicles, Section VI. A. (Restrictions of Personal Assigned Vehicles) sets forth procedures for the use of drive home vehicles and restrictions on personal use of an assigned vehicle while on modified duty status. While on modified duty status, Smith used marked police vehicles on four occasions to work a second job not associated with the KPD in violation of General Order 1.19. Furthermore, on two additional occasions Smith used a marked vehicle for an extra job while on sick leave in violation of KPD "Code of Conduct" Part 1, Section 1.20(f), which prohibits employees from falsely reporting themselves ill or injured or otherwise deceiving or attempting to deceive any official of the department as to the condition of their health.

> On August 19, 2020, the Knox County Grand Jury indicted Joshua Robert Smith on one count of Theft over $2,500, one count of Forgery and one count of Official Misconduct.
>
> Knoxville Police Department Investigation Exhibit

INTERNAL CONTROL DEFICIENCY

Our investigation revealed a deficiency in internal controls, which contributed to Smith's ability to perpetrate his misappropriation without prompt detection.

Deficiency: **KPD management did not provide adequate oversight of overtime requests**

KPD management did not provide adequate oversight, did not establish internal controls to ensure accountability of department personnel, did not ensure officers were submitting time properly, and did not ensure officers were working the hours required to receive overtime pay. Overtime requests require supervisory approval; however, there were no processes in place to determine that the hours required to receive overtime pay were worked. This deficiency was the result of a lack of management oversight and proper supervisory review over overtime requests.

Officials indicated that they have corrected or will correct these deficiencies.